

TAXATION

Table 202.-- computation Date, Effective Date, Period of Time to Qualify for Experience Rating, and Reduced Rates for New Employers					
			Period of time needed to qualify for experience rating		
State	Computation date	Effective date for new rates	At least 3 years	Less than 3 years <u>1/</u>	Reduced rate for new employers <u>2/</u>
AL	Oct. 1	Jan. 1	*****	1 year	X
AK	June 30	Jan. 1	*****	1 year <u>1/</u>	X
AZ	July 1	Jan. 1	*****	1 year	X
AR	June 30	Jan. 1	X	*****	X
CA	June 30	Jan. 1	*****	12 months	*****
CO	July 1	Jan. 1	*****	12 months	*****
CT	June 30	Jan. 1	*****	1 year <u>1/</u>	X
DE	Oct. 1	Jan. 1	*****	2 years	X
DC	June 30	Jan. 1	X	*****	X
FL	Dec. 31	Jan. 1	*****	2 years	X
GA	June 30	Jan. 1	X	*****	X
HI	Dec. 31	Jan. 1	*****	1 year	X
ID	June 30	Jan. 1	*****	1 year	*****
IL	June 30	Jan. 1	X <u>1/</u>	*****	X
IN	June 30	Jan. 1	X <u>1/</u>	*****	X
IA	July 1	Jan. 1	X	*****	X
KS	June 30	Jan. 1	*****	2 years	X
KY	Oct. 31	Jan. 1	X	*****	X
LA	June 30	Jan. 1	X	*****	X
ME	June 30	Jan. 1	*****	2 years	X
MD	July 1	Jan. 1	*****	2 years	X
MA	Sept. 30	Jan. 1	*****	1 year	X
MI	June 30	Jan. 1	*****	2 years <u>4/</u>	X
MN	June 30	Jan. 1	*****	12 months	X
MS	June 30	Jan. 1	*****	1 year	X
MO	July 1	Jan. 1	*****	1 year	X
MT	Sept. 30	Jan. 1	X	*****	X
NE	Dec. 31	Jan. 1	*****	1 year <u>1/</u>	X

(Table continued on next page)

TAXATION

Table 202.-- computation Date, Effective Date, Period of Time to Qualify for Experience Rating, and Reduced Rates for New Employers (Continued)

			Period of time needed to qualify for experience rating		
State	Computation date	Effective date for new rates	At least 3 years	Less than 3 years <u>1/</u>	Reduced rate for new employers <u>2/</u>
NV	June 30	Jan. 1	*****	2-1/2 years	X
NH	Jan. 31	July 1	*****	1 year	X
NJ	Dec. 31	July 1	X	*****	X
NM	June 30	Jan. 1	X	*****	X
NY	Dec.31	Jan. 1	*****	1 year	X
NC	Aug. 1	Jan. 1	*****	2 years	X
ND	Sept. 30	Jan. 1	X	*****	X
OH	July 1	Jan. 1	*****	2 years	X
OK	Dec. 31	Jan. 1	*****	1 year	X
OR	June 30	Jan. 1	*****	1 year	X
PA	June 30	Jan. 1	*****	18 months <u>1/</u>	X
PR	June 30	Jan. 1	*****	12 months	X
RI	Sept. 30	Jan. 1	X	*****	X
SC	July 1 <u>3/</u>	Jan. 1 <u>3/</u>	*****	2 years <u>1/</u>	X
SD	Dec. 31	Jan. 1	*****	2 years	X
TN	Dec. 31	July 1	X	*****	X
TX	Oct. 1 <u>3/</u>	Jan. 1 <u>3/</u>	*****	1 year	X
UT	July 1	Jan. 1	*****	1 year	X
VT	Dec. 31	July 1	*****	1 year	X
VA	June 30	Jan. 1	*****	1 year	X
VI	Dec. 31	Jan. 1	X	*****	*****
WA	July 1	Jan. 1	*****	2 years <u>1/</u>	X
WV	June 30	Jan. 1	X	*****	X
WI	June 30	Jan. 1	*****	18 months	X
WY	June 30	Jan. 1	X	*****	X

1/ Period shown is period throughout which ER's account was chargeable or during which payroll declines were measurable. In States noted, requirements for experience rating are stated in the law in terms of subjectivity, AK, CT, IN, and WA; in which contributions are payable, IL and PA; coverage, SC; or in addition to the specified period of chargeability, contributions payable in the 2 preceding CY's, NE.

2/ Immediate reduced rate for newly-covered ER's until such time as the ER can qualify for a rate based on experience.

3/ For newly-qualified ER, computation date is end of quarter in which ER meets experience requirements and effective date is immediately following quarter, SC and TX.

4/ An ER's rate will not include a nonchargeable benefits component for the first 4 years of subjectivity, MI.